## **REMARKS**

Reconsideration is respectfully requested.

The Office Action dated March 29, 2004 indicates that Claims 2-5, 10-12, 14, 15, 18, 25 and 28-48 would be allowable if rewritten to include all of the limitations of the base claim and any intervening claims, for which indication the Applicants express their appreciation.

By the Amendment above, Claim 1 has been amended to remove the indefinite contact hole formation has been amended to more clearly recite a forming step, and Claims 2 and 4 have been amended to render them in independent form. All other claims that have been indicated as being allowable being dependent on Claims 2 and 4, it is respectfully submitted that the above listed Claims 3, 5, 10-12, 14, 15, 18, 25 and 28-48 are also allowable. No new matter has been added.

It is further respectfully submitted that the rejection of Claim 1, as anticipated by Jang et al. (U.S. Patent No. 6,297,162) is improper in that not every limitation recited in Claim 1 is disclosed or illustrated by Jang et al. For example, the step of forming an insulating layer on the silicon substrate is not followed by a contact hole forming step, nor a step of forming a nitride layer. It is noted that in the rejection, layer 66 of Jang et al. is relied upon as teaching both "an insulating layer 66" and a "nitride layer 66 on the side of the contact hole." It is respectfully submitted that Jang et al. fail to teach the same layer 66, which cannot be formed a number of times, that is formed once, then formed again to form the contact hole, and then again redeposited as a nitride layer on the sides thereof. Thus, Jang et al. fail to show the recited steps, and neither would it have been obvious from Jang et al. that a separate nitride forming step is possible. Thus, withdrawal of this rejection is respectfully requested.

For the above reasons, it is considered that the claims, as amended, find support in the application specification as filed, and that the combination of elements recited in the pending claims, as amended, distinguish over the reference of record. Accordingly, reconsideration and withdrawal of the outstanding rejections are respectfully requested and a Notice of Allowance is earnestly solicited.

Respectfully submitted,

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